

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 15th May, 2020

No. 345

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 41/2020- GST/SIKKIM

Date: 5th May, 2020

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 44 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 15/2020-State Tax, dated the 23rd March, 2020, published in the Gazette of Sikkim, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 198(E), dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**